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**AMENDMENT TO THE AMENDMENT IN THE
NATURE OF A SUBSTITUTE TO H.R. 4827
OFFERED BY Mr. Heller**

Page 11, after line 22, insert the following new subsection:

(e) FULL-TIME EMPLOYEE LIMITATION BASED ON UNEMPLOYMENT RATE.—Section 4980H of such Code, as so added and amended and as amended by the preceding subsections, is amended by inserting after subsection (d) the following new subsection:

“(e) LIMITATION.—A full-time employee shall not be taken into account for purposes of calculating the amount of any assessable payment imposed under subsection (a) or (b) if such employee performs the majority of services in a State in which the unemployment rate exceeds 6 percent for any month of the year.